

Exhibit B

CHOATE, HALL & STEWART

A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

EXCHANGE PLACE

53 STATE STREET

BOSTON, MASSACHUSETTS 02109-2804

TELEPHONE (617) 248-5000 FAX (617) 248-4000

WWW.CHOATE.COM

March 31, 2004

Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02462-1458

No. 0649546 EWW
Invoice No. 1210897

For professional services rendered during February 2004
as described on the attached computer print-outs:

First Hartford Corp.

Fees for services.....	\$38,300.85
Ancillary services and disbursements.....	473.80

UNBILLED TIME DETAIL

0649546
0013

SBK Associates
First Hartford Corp.
Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02462-1458

BILLING ATTORNEY EWM 0215 Eric W. Wodlinger
CLIENT 0649546 SBK Associates
MATTER 0013 First Hartford Corp.
Prepared 03/31/04 For period ending 02/29/04

DATE

WORKED

SERVICES RENDERED

ENTRY WORK HOURS
MONTH CODES WORKED WORKING ATTY RATE BOOK FEE

01/20/04 Review documents, T-Wodlinger, Kaplan, D-Inspection demand

0104 2.50 Rothberg 470 1,175.00

02/21/04 Conference with R. Rothberg re: First Hartford Corporation
shareholders meeting and information; review documents; including
10-K, notice of shareholders meeting; financial information etc.;
conference with R. Rothberg and E. Wodlinger re: strategy;
conference with R. Kaplan re: same.

0104 3.25 Kenna 440 1,430.00

01/27/04	T-EWM, T-Kenna, D, e-mail, T-O'Donnell office, 3T-Rich	0104	1.50	Rothberg	470	705.00
01/27/04	Conferences with R. Rothberg re: stockholders' list and demand for production of documents; research potential causes of action.	0104	1.25	Kenna	440	550.00
01/28/04	3T-Richard, T-SEC	0104	.50	Rothberg	470	235.00
01/29/04	Serve demand for production of corporate documents; conferences with R. Rothberg and R. Kaplan re: same.	0104	.75	Kenna	440	330.00

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02/04/04	T-Rich Kaplan	0204	.10	Rothberg	470	47.00
02/05/04	Review, T-Budd, T-LCK, T-LCK, Kaplane	0204	.95	Rothberg	470	446.50
02/05/04	Telephone conferences re: strategy with R. Rothberg, R. Kaplan, D. Kaplan; research jurisdiction and venue issues.	0204	2.25	Kenna	440	990.00
02/06/04	T-Budd, e-mail	0204	.35	Rothberg	470	164.50
02/06/04	Legal research re: venue and jurisdiction in proxy case.	0204	1.25	Kenna	440	550.00
02/09/04	Legal research re jurisdiction, nationwide service of process; conference w/R. Rothberg and R. Kaplan re strategy.	0204	2.50	Kenna	440	1,100.00
02/09/04	T-LCK, Rich Kaplan	0204	.25	Rothberg	470	117.50
02/0/04	Telephone conference w/R. Rothberg re Maine corporation law statutes; research Maine corporation law statutes re calling of stockholders' meetings; conference w/R. Rothberg re stockholders' list and telephone conference w/counsel for First Hartford.	0204	1.00	Kenna	440	440.00
02/10/04	Review, Research Maine law, T-LCK, T-Budd, T-LCK, e-mails	0204	1.80	Rothberg	470	846.00
02/11/04	Proxy Statement, etc, T-LCK	0204	4.00	Rothberg	470	1,880.00
02/11/04	Telephone conference w/R. Rothberg re strategy and status; review corporate documents received from First Hartford; research jurisdiction and venue issues and substantive claims; draft complaint.	0204	4.50	Kenna	440	1,980.00
02/12/04	Research jurisdiction and venue issues; conference w/J. Baraniak re case; draft complaint.	0204	6.00	Kenna	440	2,640.00
02/12/04	Conference with L. Kenna regarding new shareholder dispute	0204	.25	Baraniak	415	103.75

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DATE WORKED SERVICES RENDERED

ENTRY WORK HOURS MONTH CODES WORKED WORKING ATTY RATE BOOK FEE

02/13/04 Attention to draft complaint; review, revise and serve letter to Budd.

0204 .75 Kenna 440 330.00

02/13/04 Reviewed draft letter to opposing counsel regarding documents requested; read e-mails regarding same

0204 .25 Baraniak 415 103.75

02/13/04 T-Kaplan, Draft letter, Derivative Suit issue, Check SEC Filings, etc

0204 2.70 Rothberg 470 1,269.00

02/17/04 Worked on draft complaint; conference with B. Rothberg regarding same

0204 3.25 Baraniak 415 1,348.75

02/18/04 Worked on drafting complaint

0204 4.25 Baraniak 415 1,763.75

02/19/04 Worked on draft complaint

0204 2.75 Baraniak 415 1,141.25

02/20/04 Reviewed Rothberg suggested edits to draft complaint

0204 .50 Baraniak 415 207.50

02/20/04 Review complaint, comments

0204 1.50 Rothberg 470 705.00

02/23/04 T-LOCK, T-LOCK, Rich Kaplan

0204 .75 Rothberg 470 352.50

02/23/04 Reviewed SEC Forms 3 and 4 (beneficial ownership) referenced in draft complaint

0204 .25 Baraniak 415 103.75

02/23/04 Review all recent correspondence; review revised draft complaint and Rothberg comments thereon; conference with R. Rothberg and R. Kaplan re: same; review Schedule 14A Requirements for Proxy Statement.

0204 2.75 Kenna 440 1,210.00

02/24/04 Review complaint

0204 .60 Rothberg 470 282.00

02/24/04 Review and revise shareholder complaint; email correspondence with

0204 2.25 Kenna 440 990.00

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DATE WORKED SERVICES RENDERED
R. Rothberg and J. Baraniak re: same.

DATE	WORKED	SERVICES RENDERED	MONTH CODES	WORKED	WORKING ATTY	RATE	BOOK FEE
02/25/04		Further revised draft complaint; e-mails to B. Rothberg, L. Kenna regarding same and litigation strategy	0204	.75	Baraniak	415	311.25
02/25/04		Review and revise complaint; attention to various issues involving complaint.	0204	4.25	Kenna	440	1,870.00
02/25/04		Review complaint, shareholder list issues	0204	.75	Rothberg	470	352.50
02/26/04		Review and revise complaint; attention to comments to complaint; attention to filing and service of complaint.	0204	2.75	Kenna	440	1,210.00
02/26/04		Went to District Court to open and file a new case.	0204	1.00	Richard	120	120.00
02/26/04		Read e-mails regarding draft complaint; reviewed most recent version of same	0204	.75	Baraniak	415	311.25
02/27/04		C-LOCK, C-EMW	0204	.20	Rothberg	470	94.00
02/27/04		Conference with R. Kaplan re: complaint v. First Hartford Corporation; attention to final revisions to same; conference with R. Rothberg re: same; attention to filing and service of complaint; research re: Connecticut law of service and state marshalls; call to State Marshall Johnston to arrange for service of Summons and Complaint.	0204	3.25	Kenna	440	1,430.00

SUBTOTAL

MATTER	96.60	42,556.50
TOTALS:	96.60	42,556.50

WORKING ATTORNEY	HOURS	BOOK FEE
0227 Kenna	47.75	440
0231 Rothberg	33.35	470
1121 Baraniak	13.00	415
1480 Richard	1.00	120
MATTER TOTALS:	96.60	42,556.50

CHOATE, HALL & STEWART
AS OF 02/29/04

Page 7 (7) UNBILLED DISBURSEMENTS DETAIL

0649546 SBK Associates
0013 First Hartford Corp.
Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02462-1458

BILLING ATTORNEY EWM 0215 Eric W. Wodlinger
CLIENT 0649546 SBK Associates
MATTER 0013 First Hartford Corp.
Prepared 03/31/04 For period ending 02/29/04
Billing frequency is M
Proforma Index: 554779 Batch: 88925

DATE	DISBURSEMENTS	AUTH	ENTRY DISBURSEMENTS	ITEMS INDEX #	CHECK	AMOUNT
07/20/04	*ROGALSKI* On-Line Legal Research - - VENDOR:Molly Hamill	0100	0204 206 On-Line Legal Research	4387828	336211	35.00
06/26/04	Filing and Fees - - VENDOR:United States	0227	0204 209 Filing and Fees	4395950	336114	150.00
06/27/04	Boston Cab, trip number: 0073903		0304 045 Cab Fare	4413710	336676	6.75
06/27/04	Boston Cab, trip number: 0073902		0304 045 Cab Fare	4413766	336676	7.05

Summary by disbursement type:

045	Cab Fare	13.80
206	On-Line Legal Research	35.00
209	Filing and Fees	150.00

TOTAL DISBURSEMENTS: 198.80

Fees	42,556.50
Ancillary services	275.00
Disbursements	198.80
* TOTAL	43,030.30 *